



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

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Charles E. Bell, M.D.
Executive Deputy Commissioner

April 26, 2000

Mr. Peter J. Marabella, Jr., Director, Grants & Contracts
Baylor College of Medicine
One Baylor Plaza
Houston, Texas 77030-3498

Dear Mr. Marabella:

We have reviewed the audit report on Baylor College of Medicine for the year ended June 30, 1999. The report was prepared by Arthur Andersen & Co., Certified Public Accountants. We reviewed the report to determine if Baylor College of Medicine met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Baylor College of Medicine met the audit requirements of OMB Circular A-133 for the year ended June 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 99-0174